

face this situation today because the last administration acted above the law and looked down on anyone who challenged its right to do so. It followed the law when it was convenient, and ignored the law when it wasn't. It ignored good advice, and was quick to call its critics traitors and al Qaeda types rather than respect their viewpoints. It favored its rose-colored view of the world over reality even when the truth came crashing down around them.

The new President understands the importance of learning from these mistakes as we rebuild our country and as we restore our Constitution. Since the Democrats took back the Congress in 2007, Mr. Speaker, we have aggressively sought to uncover the truth about the last administration. Hearing after hearing has shown abuse of power, disregard for the law, and contempt for Congress. Congress will continue with subpoenas, lawsuits, hearings, and questions. We will reaffirm that no one, not the President and not the Vice President, is above the law.

As we move forward, Congress must address past abuses and failures. From keeping working families in their homes after record numbers of foreclosures, to reinvesting in health care and education for everyone, we will fulfill the priorities of the American people that have been so neglected. From closing the prison at Guantanamo Bay to banning torture, we will restore America's standing in the world. From ending the occupation of Iraq to protecting America's civil liberties, we will be a government that respects the Constitution and the American people.

By correcting the mistakes of the past and reinvesting in our country, we can return equality and justice for all. By looking forward and renewing the promise of America, we will right the wrongs of the last 8 years. By working for the American people instead of working around them, we will return to a government by the people, for the people, and of the people.

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore (Mr. DRIEHAUS). The Chair will remind occupants of the gallery that they are not to manifest approval or disapproval of the proceedings.

TAX CODE TERMINATION ACT

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Virginia (Mr. GOODLATTE) is recognized for 5 minutes.

Mr. GOODLATTE. Mr. Speaker, it has become abundantly clear that the Internal Revenue Code is no longer working in a fair manner for our Nation's citizens. Many Americans look at the dim state of our economy and the billions of their tax dollars that are being given to private businesses, and they want to know why their Tax Code

is so unfair. The Tax Code Americans are forced to comply with discourages savings and investment, and it is impossibly complex. It has become all too clear that the current code is broken beyond repair and cannot be fixed, so we must start over. For this reason, I rise today to reintroduce the Tax Code Termination Act.

This bipartisan legislation, which I have introduced with nearly 70 cosponsors, will accomplish two goals: It will abolish the Internal Revenue Code by December 31, 2012, and call on Congress to approve a new Federal tax system by July of that same year.

At a time when Americans devote a total of 7 billion hours each year to comply with the Tax Code, we need tax simplification. A few years ago, Money Magazine asked 50 professional tax preparers to file a return for a fictional family. No one came up with the same tax total, nor did any of the preparers calculate what Money Magazine thought was the correct Federal income tax. Results varied by thousands of dollars.

The need for tax simplification is further highlighted by the tax problems experienced by some of President Obama's cabinet nominees. These are highly educated individuals, some of whom claim specialized knowledge of the Tax Code, and one of whom will actually be in charge of ensuring compliance with the Tax Code, Treasury Secretary Geithner. And even they cannot correctly file their taxes.

In addition, in today's Politico, there was an article detailing the problems that members of the Senate have in filing and complying with the Tax Code. In fact, the title is, "For Senators, Tax Questions Are Taxing."

If it is this hard for government officials, including those who write and enforce the Tax Code, to comply with the code, then imagine what it is like for the average American family to comply with it. All Americans find the Tax Code, well, taxing.

While almost every Member would recognize that our Tax Code is no longer working in a fair manner for Americans, nothing has been done to create a more equitable Tax Code. Congress won't act on fundamental tax reform unless it is forced to do so. My bill will force Congress to finally debate and address fundamental tax reform.

Once this bill becomes law, today's oppressive Tax Code would survive for only 4 more years, at which time it would expire and be replaced by a new Tax Code that will be determined by Congress, the President, and the American people. This legislation will allow us as a Nation to collectively decide what the new tax system should look like. Having a date certain to end the current Tax Code will force the issue to the top of the national agenda. Although many questions remain about the best way to reform our tax system, I am certain that if Congress is forced to address the issue, we can create a

Tax Code that is simpler, fairer, and better for our economy than the one we are forced to comply with today.

Whichever tax system is adopted, the key ingredients should be a low rate for all Americans, tax relief for working people, protection of the rights of taxpayers, and reduction in tax collection abuses, promotion of savings and investment, and encouragement of economic growth and job creation. Taxes may be unavoidable, but they don't have to be unfair and overcomplicated. Just like other programs that require reauthorization, the Tax Code must be reviewed to examine whether it is fulfilling its intended purpose, and then Congress must make any changes that are necessary.

America's future depends on overcoming the handicap of the current Tax Code. There is a widespread consensus that the current system is broken, and keeping it is not in America's best interest. I urge my colleagues to support this legislation and end the broken tax system that exists today.

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Oregon (Mr. DEFAZIO) is recognized for 5 minutes.

(Mr. DEFAZIO addressed the House. His remarks will appear hereafter in the Extensions of Remarks.)

CONGRATULATING THE PEOPLE OF KOSOVA

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from New York (Mr. ENGEL) is recognized for 5 minutes.

Mr. ENGEL. Mr. Speaker, I rise today to congratulate the people of Kosova who next week, on February 17, will be celebrating their first anniversary of statehood.

The people of Kosova, born out of the former Yugoslavia, are among the most pro-American people on the face of the earth. I have had the pleasure of visiting Kosova many, many times, and I can tell there is no country that welcomes Americans as happily as the people of Kosova.

Last year, I had the great honor to address their parliament, being the first foreigner to address the Kosova parliament since their independence. I was there with our colleague, the gentlewoman from Ohio, JEAN SCHMIDT, and we had a wonderful time.

There are many problems in Kosova. Unemployment is rampant. There is a de facto division of the country which must not stand. But the people are going about their business, working as hard as they can to build a new nation. More than 50 countries have recognized them, and I have urged and will continue to urge every country on the face of the earth to recognize the new independent nation of Kosova.

When Congresswoman SCHMIDT and I were there, their Constitution was formally adopted and turned over, and I